



Attorney Reference _____

DECLARATION FOR UNITED STATES PATENT APPLICATION,
POWER OF ATTORNEY, DESIGNATION OF CORRESPONDENCE ADDRESS

I, the below named inventor, I hereby declare that my residence, post office address and citizenship are as stated below next to my name, and that I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

Computing Method for accounting

the specification of which

[] is attached hereto.

December 2, 1999

[✓] was filed on _____

, as Application Serial No. _____

and was amended on _____

[if applicable].

[] was filed under the Patent Cooperation Treaty on _____

Serial No. _____, the United States of America being designated.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose to the Patent and Trademark Office information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s) Number	Country	Date Filed	Priority Claimed Yes	No

I hereby appoint the following attorneys to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith: Steven M. Rabin (Reg. No. 29,102), Thomas M. Champagne (Reg. No. 36,478), Robert H. Berdo, Jr. (Reg. No. 38,075), Douglas J. Ryder (Reg. No. P-43,073), and Charles W. Peterson, Jr. (Reg. No. 34,406), 1725 K Street, N.W., Washington, D.C. 20006, Telephone: (202) 659-1915; Fax: (202) 659-1898. Address all correspondence to RABIN & CHAMPAGNE, P.C., 1725 K Street, N.W., Suite 1111, Washington, D.C. 20006.

The undersigned hereby authorizes the U.S. attorneys named herein to accept and follow instructions from the undersigned's assignee, if any, and/or, if the undersigned is not a resident of the United States, the undersigned's domestic attorney, patent attorney, patent agent, or patent representative as to any action to be taken in the Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and the undersigned. In the event of a change in the person(s) from whom instructions may be taken, the U.S. attorneys named herein will be so notified by the undersigned.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Signature: Akio SEKIYA
First Joint Inventor:
Citizenship: Japan Akio SEKIYA
Residence and Post Office Address:

Date: DECEMBER 19, 1999

Signature: _____ Date: _____, 1999
Second Joint Inventor:
Citizenship:
Residence and Post Office Address:

Applicant or Patentee: Akio SEKIYA

Attorney's Serial or Patent No.: _____ Docket No.: HAG 114

Filed or Issued: December 2, 1999

For: Computing Method for accounting

VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS

(37 CFR 1.9(f) and 1.27(b)) - INDEPENDENT INVENTOR

As below named inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9(c) for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, the Patent and Trademark Office with regard to the invention entitled, Computing Method for accounting

described in

the specification filed herewith

application serial no: _____ filed December 2, 1999

patent no. _____ issued _____

I have not assigned, granted, conveyed or licensed and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9(c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e).

Each person, concern or organization to which I have assigned, granted, conveyed, or licensed or am under an obligation under contract or law to assign, grant, convey or license any rights in the invention is listed below.

no such person, concern or organization

persons, concerns or organizations listed below

*NOTE: Separate verified statements are required from each named person, concern or organization having rights to the invention according to their status as small entities. (37 CFR 1.27)

FULL NAME _____

ADDRESS _____ INDIVIDUAL SMALL BUSINESS CONCERN NONPROFIT ORGANIZATION

FULL NAME _____

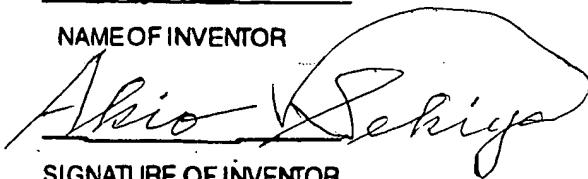
ADDRESS _____ INDIVIDUAL SMALL BUSINESS CONCERN NONPROFIT ORGANIZATION

I acknowledge the duty to file, in this application or patent, notification of any changes in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))

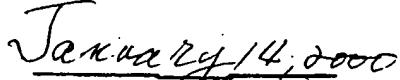
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Akio SEKIYA

NAME OF INVENTOR



SIGNATURE OF INVENTOR



DATE